

12 to the time fixed for the consideration of said resolution, at which  
 13 time the owners of the property subject to assessment for the same  
 14 may appear and make objection to the contemplated improvement,  
 15 sewer or drain, and the passage of said proposed resolution, at which  
 16 hearing the same may be amended and passed or passed as proposed.

1 SEC. 3. Sewer districts — establishment — assessment. Such  
 2 city shall have power to establish sewer districts to embrace all or  
 3 such portions of said commission governed cities as in the judgment  
 4 of the council thereof will receive special benefits from the construc-  
 5 tion, repair, improvement or reconstruction of such sewer or sewers,  
 6 to change the boundaries of same from time to time as may become  
 7 in the judgment of such council just and equitable, and to assess so  
 8 much of the cost of such drains and sewers against all lots or tracts  
 9 of land contained in the sewer district within which such improve-  
 10 ments are made as shall equal and be in proportion to the special bene-  
 11 fits conferred by said improvement and not in excess thereof. In no  
 12 case shall such assessment exceed twenty-five (25) per centum of the  
 13 actual value of said lots or tracts at the time of levy thereof.

SEC. 4. Drain or sewer — construction, etc. — power of council.  
 1 Whenever the resolution of necessity hereinabove provided for has  
 2 been adopted and the provisions of the preceding sections complied  
 3 with, the council may by ordinance or resolution order the construc-  
 4 tion, repair, improvement or reconstruction of said drain or sewer  
 5 upon a yea and nay vote entered of record, which record shall also  
 6 show whether such improvement was petitioned for or made on the  
 7 motion of the council.

Approved April 25, A. D. 1919.

## CHAPTER 408.

### TEACHING EXPERIENCE, PROVISIONAL CERTIFICATES, SPECIAL EXAMINATIONS.

H. F. 344.

AN ACT to amend section two thousand seven hundred thirty-four-p1 (2734-p1) supplement to the code, 1913, relating to teaching experience; to repeal section two thousand seven hundred thirty-four-p2 (2734-p2) supplement to the code, 1913, relating to provisional certificates; and to amend section two thousand seven hundred thirty-four-s (2734-s), supplement to the code, 1913, relating to special examinations.

*Be it enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Experience as qualification. That section two thou-  
 2 sand seven hundred thirty-four-p1 (2734-p1) supplement to the code,  
 3 1913, be and the same is hereby amended by adding at the end thereof  
 4 the following:  
 5 "Provided such experience is not obtained on a provisional certifi-  
 6 cate."

1     **SEC. 2. Repeal — provisional certificates.** That section two thou-  
 2 sand seven hundred thirty-four-p2 (2734-p2), supplement to the code,  
 3 1913, is hereby repealed.

1     **SEC. 3. Special examinations.** That section two thousand seven  
 2 hundred thirty-four-s (2734-s), supplement to the code, 1913, be and  
 3 the same is hereby amended by inserting after the word "examiners"  
 4 in line eight the following:  
 5 "Provided that the provisional certificate shall be valid for the bal-  
 6 ance of the school year in which it is issued."

Approved April 25, A. D. 1919.

## CHAPTER 409.

### ANNUAL SETTLEMENT BETWEEN STATE AND DEPARTMENTS, ETC.

S. F. 480.

AN ACT to amend the law as it appears in section one hundred sixty-one-a (161-a), supplement to the code, 1913, relating to the settlement with state officers, appointment of expert accountant and assistants, powers of executive council, and to enact a substitute therefor, excluding the management of the institutions under the board of control and board of education therefrom.

*Be it enacted by the General Assembly of the State of Iowa:*

1     **SECTION 1. Repeal and substitute — accountant and assistants —**  
 2 **duties — specialist — reports.** That the law as it appears in section  
 3 one hundred sixty-one-a (161-a), supplement to the code, 1913, be and  
 4 the same is hereby repealed and the following enacted in lieu thereof:  
 5     The executive council shall annually and oftener in its discretion  
 6 make a full settlement between the state of Iowa and all state officers,  
 7 commissioners, boards, associations, societies, organizations, depart-  
 8 ments and all persons receiving, handling or expending state funds.  
 9     For that purpose an expert accountant and assistants, the number  
 10 to be fixed by the executive council, at such annual salaries, as shall  
 11 be fixed by law, shall be employed to examine the methods of account-  
 12 ing, the books and accounts, of all state officers, commissions, boards,  
 13 associations, societies, organizations, persons and departments.  
 14     The expert accountant so appointed shall report in writing, to the  
 15 executive council, the facts and conditions found, with his suggestions  
 16 and recommendations, as to improvements in methods of conducting  
 17 the business of the department, the improvements in the method of  
 18 book-keeping and any other change which, in his judgment, would  
 19 tend to lessen the costs of operation, or increase the efficiency of the  
 20 department and shall also report the facts as to any practices in admin-  
 21 istration not authorized by statute, or contrary to good business  
 22 methods.  
 23     For the purpose of ascertaining the best methods of conducting the  
 24 business of any department, should a change be deemed expedient,  
 25 the expert accountant may, with the consent of and authority of the  
 executive council, call to his assistance, a specialist in the methods